

Exhibit A

KATZ, SAPPER & MILLER

KSM Business Services, Inc.
An Affiliate of
Katz, Sapper & Miller, LLP
Certified Public Accountants

800 East 96th Street
Suite 500
Indianapolis, IN 46240

Tel 317.580.2000
Fax 317.580.2117

November 4, 2011

Mr. James A. Knauer
Trustee in Bankruptcy for
Eastern Livestock Company, LLC
Kroger, Gardis & Regas, LLP
111 Monument Circle
Suite 900
Indianapolis, IN 46204

RE: Eastern Livestock Company, LLC

Dear Mr. Knauer:

This letter outlines our understanding of the terms and objectives of our consulting engagement.

We will perform accounting and tax services related to the Eastern Livestock Company, LLC. These services will include preparation of required federal and state income tax returns.

Our fees for these accounting and tax services will be charged at our standard rates as follows:

- | | |
|------------|------------------------|
| • Partner | \$350 - \$425 per hour |
| • Director | \$250 - \$350 per hour |
| • Manager | \$180 - \$250 per hour |
| • Staff | \$115 - \$175 per hour |

Should additional specifically identified services be needed, we will provide an additional engagement letter.

Our fees for these services will be based on the number of hours spent at our standard billing rate. You will also be billed for travel and other out-of-pocket costs. Our invoices for our fees will be rendered each month as work progresses and are payable every 120 days. If we elect to terminate our services for nonpayment, you will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination. You are also obligated to reimburse us for all costs and expenses incurred by us in the collection of our fees for this engagement, including, without limitation, reasonable attorneys' fees and court costs.

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We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If there is anything in this engagement letter that concerns you, please bring it up to us. We are willing to consider and discuss changes. If you agree with the terms of our engagement as described in this letter, please sign and return it to us.

Sincerely,

A handwritten signature in black ink, appearing to read "Keith Gambrel", written in a cursive style.

Keith Gambrel, Partner
KSM Business Services

KTG/skp

Approved:

James A. Knauer
Trustee in Bankruptcy for Eastern Livestock Company, LLC

By:

Signed _____

Printed James A. Knauer, Bankruptcy Trustee

Date _____